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For Immediate Release

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## **DOYLESTOWN WOMAN SENTENCED TO 40 MONTHS FOR DEFRAUDING HER EMPLOYER**

PHILADELPHIA - Susan Russell, 46, of Doylestown, PA, was sentenced today to 40 months in prison for wire fraud and money laundering stemming from a scheme to defraud her employer, Ophthalmic Associates ("OA"), an ophthalmology practice in Lansdale and Fort Washington, Pennsylvania, announced United States Attorney Michael L. Levy. Between 2004 and 2007, Russell, as the business manager for the practice, fraudulently inflated her salary by submitting false information to the payroll company that handled OA's payroll. During the fraud period, Russell falsely claimed to work on average between 22 and 32 hours per day, 7 days per week, or approximately 8,000 to 9,000 hours per year. By submitting this false and fraudulent information to the payroll company, Russell caused OA to pay her at least \$783,000 more than she was entitled. She pleaded guilty to the charges last February.

Russell concealed the fraud from her employer by recording her income in numerous employment categories in OA's financial records. She also paid some of the expenses of the company with her personal credit card so that the partners in the practice would not investigate financial shortfalls that, at least in part, she caused by engaging in this fraud scheme. She used the proceeds of her offense to make substantial tuition payments to Villanova University.

In addition to the prison term, U.S. District Court Judge Anita B. Brody ordered Russell to make restitution in the amount of \$ 991,486 (of which, she has already paid \$327,203), and serve three years of supervised release upon completion of her prison sentence.

The case was investigated by the Internal Revenue Service Criminal Investigation Division. It is being prosecuted by Assistant United States Attorney Louis D. Lappen.

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